

Chapter 11: View Prior Year AFS Data Submission

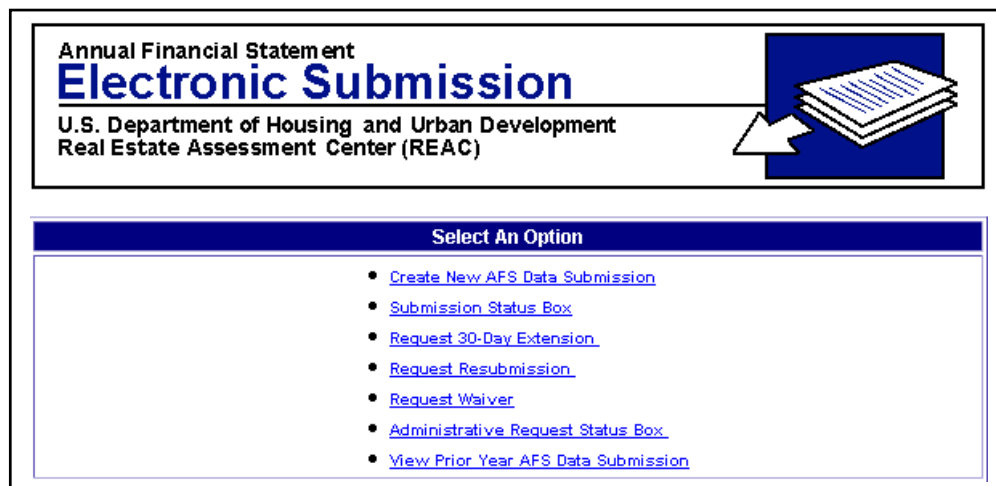
The View Prior Year AFS Data Submission will continue to be an option on the Selection Options Menu although HUD has discontinued the requirement that the auditor perform the Agreed Upon Procedures for the prior year's submission (Auditor Indicator Code "K*"). Please note that the auditor is still required to perform the Agreed Upon Procedures for the current year's submission. See Chapter 8 for the CPA Attestation process. The interface to View Prior AFS Data Submission will be retained solely for the convenience of the user.

***The Auditor Indicator Code K, "Verification of Electronic Submission," has been deleted. As a result, auditors no longer have to verify that the electronic submission of the previous period's financial statement matches the hard-copy in the auditor's work papers.**

Users with Submitter (SUB) or CPA Certifier (CPC) roles for specific properties can select the View Prior Year AFS Data Submission link to view any prior year's electronic annual financial statement submission for selected properties. It is important to note that recently submitted statements are not immediately available for viewing. The format of the report displays the account numbers, account descriptions, and values associated with each account for the selected AFS. A user is required to enter the Fiscal Year Ending (FYE) of the entity for a specific reporting period, (e.g., 12/31/2000).

To view a prior year AFS data submission report:

1. Click on the View Prior Year AFS Data Submission link on the **Select An Option** screen.



Annual Financial Statement
Electronic Submission
U.S. Department of Housing and Urban Development
Real Estate Assessment Center (REAC)

Select An Option

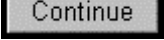
- [Create New AFS Data Submission](#)
- [Submission Status Box](#)
- [Request 30-Day Extension](#)
- [Request Resubmission](#)
- [Request Waiver](#)
- [Administrative Request Status Box](#)
- [View Prior Year AFS Data Submission](#)

The **Enter Fiscal Year End (FYE) Date for Owning Entity** screen displays.

2. Enter the date in the *Owning Entity Fiscal Year End* field using the FYE number in this field (e.g., 12/31/1997).

3. Click on the  button. The **Select an Owning Entity** screen displays.

4. Use the drop down arrow to select the appropriate entity, if more than one owning entity is listed.

5. Click on the  button. The **Submitted Annual Financial Statement** screen displays.

Submitted Annual Financial Statement		
Owner: Elmwood Gardens		
FYE: 12/31		
Project	FHA/Contract	Submission Type
Elmwood Gardens	00055501CT26T791008	OC>=300K

6. Click on the property name (e.g., [Elmwood Gardens](#)) in the *Project* column. The prior year's AFS submission report displays.

Single Submission:

Submitted Annual Financial Statement		
Owner: Elmwood Gardens		
FYE: 12/31		
Project	FHA/Contract	Submission Type
Elmwood Gardens	00055501CT26T791008	OC>=300K

Combined Submission:

Submitted Annual Financial Statement		
Owner: Concord Development Partnership		
FYE: 12/31		
Project	FHA/Contract	Submission Type
Combined Statement	Combined Statement	AUD-2000.04
CombCooperative III	00022203	AUD-2000.04
CombCooperative I	00022201	AUD-2000.04
CombCooperative II	00022202	AUD-2000.04

NOTE: The [Combined Statement](#) link accesses one AFS report that represents a multifamily project that has submitted one combined AFS.

Consolidated Submission:

Submitted Annual Financial Statement		
Owner: Lakeland Properties		
FYE: 12/31		
Project	FHA/Contract	Submission Type
Consolidated Statement	Consolidated Statement	AUD-A133
Bayside Apartments	00077701	AUD-A133
Oakwood Commons	00077702	AUD-A133

NOTE: To access a prior year's AFS report for a Consolidated Statement, click on the [Consolidated Statement](#) link to view the entity statement, and each property link (e.g., [Bayside Apartments](#) and [Oakwood Commons](#)) to view individual property statements.

In this example, clicking on the [Elmwood Gardens](#) link opens the annual financial statement submission report (in a new browser window).

Annual Financial Statement Electronic Submission U.S. Department of Housing and Urban Development Real Estate Assessment Center (REAC)		
Owner: Elmwood Gardens	TIN: 888888805	
Reporting From: 01/01/1998	Reporting To: 12/31/1998	
FHA/Contract Number(s): 00055501CT26T791008	Submission Type: OC>=300K	
Assets		
Account	Description	Value
1120	Cash - Operations	\$ 21,954
1130	Tenant/Member Accounts Receivable (Coops)	\$ 15,912
1130N	Net Tenant Accounts Receivable	\$ 15,912
1200	Miscellaneous Prepaid Expenses	\$ 5,254
1100T	Total Current Assets	\$ 43,120
1310	Escrow Deposits	\$ 70,144
1320	Replacement Reserve	\$ 69,236
1365	General Operating Reserve (Coops)	\$ 192,172

The annual financial statement report submission above represents a portion of the AFS due to space limitations.

NOTE: A user can only view one prior year statement at a time. If another view prior year statement is selected, it reloads the browser window and replaces the data displayed.

- Click on the ☐ in this browser window or select Close from the File menu to close the annual financial statement submission report.

Unauthorized Access

The user receives this error message if they are not authorized to access an annual financial statement submission report.

Annual Financial Statement Electronic Submission U.S. Department of Housing and Urban Development Real Estate Assessment Center (REAC)	
<p align="center">Error</p> <p>You are not authorized to access prior AFS data submissions. This may be caused by one of the following conditions: (1)there are no AFS data submissions in our database for projects with which your ID is associated; (2) You are not associated with an active project. Contact the Coordinator for the project you want to view to request that it be assigned to you.</p> <p align="center"><input type="button" value="Back"/></p>	